

**Maine ICESA File Formatting Specifications for Electronic
Transmittal of Income Tax Withholding,
Unemployment Contributions, and Wage Reporting**

EMPLOYEE LEASING COMPANY ONLY



State of Maine

Department of Labor,
Bureau of Unemployment Compensation
and
Maine Revenue Services

Augusta, Maine

Effective for filing of First Quarter 2006 Returns

March 31, 2006

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I. Important New Requirements & Changes

- **The entire return must be submitted electronically including withholding information. The file will be uploaded using Maine Revenue Services' ICESA Upload Application; instructions will be provided at a later date.**
- **The entire Total (T) Record must be completed. Locations 23 – 275 are no longer optional.**
- Maine Revenue Services will no longer approve new mag media submissions consisting of only schedule 2 or schedule 2/C1.
- **ASCII files** (American Standard Code for Information Interchange) are required. EBCDIC will not be accepted.
- The 275 or 276 character **ICESA Format is required**. 82 & 85 character formats will no longer be accepted.
- Changes to the ICESA Format –
 - Transmitter Contact must list a contact name, not the title (ie “John Smith”, not “Payroll Clerk”). (Transmitter (A) Record, location 164 – 193)
 - The following new fields in the Employer (E) Record –
 - ♦ location 209 – 217 Preparer EIN
 - ♦ location 218 – 224 Processor License Code
 - ♦ location 225 – 228 Total Number Employees
- Files must have valid account numbers. To accommodate Maine Revenue's combined Income Tax Withholding and Unemployment Contributions system processing requirements, each UC return must include both a withholding and a UC account number. The correct Withholding Account number must be connected to each UC Employer account.
- Any transmittals containing accounts with “applied for” status will be rejected.
- Only original returns are accepted.
- Payroll processors can transmit more than one file per quarter if necessary, but any duplicate Withholding Account ID Numbers across the files on the Employer (E) Record will cause the 2nd and subsequent files to be rejected.
- Each file may contain only one filing period.
- Only one file may be uploaded at a time.
- Only one Leasing Company and its clients may be reported in each file using these specifications.

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II. General Information and Requirements

This document contains information on the format that will be accepted by the Maine Revenue Services and the Maine Department of Labor. It is being updated to reflect the requirement to electronically upload the entire return and includes the current terminology on the 2005 941/C1-ME and 941ME forms. Employee specific withholding amounts for both forms has been required since 2002.

A glossary of key terms and a copy of the acceptable record layout is included. ***Submissions that have missing or incorrect data will not be accepted.***

NOTE:

| | |
|--|--|
| If you are filing: | You must transmit the items below to Maine Revenue Services: |
| 941/C1-ME which includes WH information | 1. Part 1, 2, 3 & schedule 1 & 2/C1 electronically using the ICESA format. |
| 941ME | 1. Part 1 & schedules 1 & 2 electronically using the ICESA format. |

Acceptable Transmittal

- Electronic transmittal is required. Magnetic Media will not be accepted for withholding information.

Acceptable Format

- The Interstate Conference of Employment Security Agencies, Inc (ICESA) format must be used for all nonpaper submissions of Form 941/C1-ME or 941ME which include withholding information. The specifications for this format as required for Maine electronic filing are included in this document. (With specific modifications for Maine only.)

Submittal

- All returns of Income Tax Withholding and Unemployment Contributions submitted via the ICESA format will now be uploaded electronically.
- The electronic transmittal must be filed by the end of the month following completion of the calendar quarter in order to be considered timely. For example, reports for the quarter ending September 30, 2005, must be submitted no later than October 31, 2005.
- All transmittals must include the entire return. Submissions that have missing or incorrect data or transmittal forms will not be accepted.
- Do not send magnetic media or paper forms with the same information as electronically submitted files.

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Remittal

- The following payment methods are allowed:
 - ACH Debit method (Electronic Funds Transfer- Telephone Payment Method)
To use this payment method, you must have previously registered with Maine Revenue Services as a debit method payor.
 - ACH Credit method (Electronic Funds Transfer)
To use this payment method, you must have previously registered with Maine Revenue Services as a credit method payor.
 - Maine EZ Pay
 - Check
If you choose to pay by check, please enclose a payment coupon with the name, account numbers, quarter, and amount due with your check.
- If the transmitter is a payroll processor, payment must be made by EFT.
- If any account has income tax withholding liability of \$200,000 or more during the lookback period, payment must be made by EFT (even if a service provider is filing on their behalf)
- All others must pay as required by Maine Rule 102.
- If you are filing more than one return electronically, a separate payment must be made for each account.

Electronic Submission Processing Schedule and Employer Retention

- Files must be uploaded directly using Maine Revenue Services ICESA Upload Application. Instructions will be provided at a later date.
- The upload process will have technical edits, and files having improper format or other technical problems will be rejected.
- If a file is rejected, a description of the errors will be displayed. The files may be resubmitted after corrections have been made. (No returns that have been transmitted successfully can be resubmitted.)
- Failure to file properly could cause penalties to be assessed.
- It is recommended that transmitters retain a backup copy of their file.

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Use of Agent

- Employers reported by agents are responsible for the accuracy and timeliness of their own reports. If an agent fails to meet the electronic filing requirements, the employer reported by the agent will be liable for any late-filing penalties.

Reportable Wages for Unemployment Contributions

- For a full explanation of what constitutes UC Reportable wages, please see Appendix C.

How to Contact Us

- If you have questions regarding the electronic submittal of the entire combined quarterly return Form 941/C1-ME or the withholding only return Form 941ME, please contact Maine Revenue Service at (207) 626-8475, select 1, then option 4 or at icesa.tax@maine.gov.

III. Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the ISECA format.
- Each file should contain data for only one quarter. Multiple quarters will be rejected.
- Only returns with valid Maine Withholding Account Numbers (and, when appropriate, UC Employer Account Numbers) may be submitted electronically. Files containing employers with “applied for” status, and files with only EIN’s in place of account numbers will be rejected.
- Each UC return must include both a withholding and a UC account number. The correct, corresponding Withholding Account Number must be connected to each UC Employer account.
- Only **ASCII files** (American Standard Code for Information Interchange) will be accepted.
- Compressed files **cannot** be processed.

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ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix B contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

Logical Record Length

- Each record must be a uniform length (275 or 276 characters). In files with a record length of 276, the 276th character must contain a blank that is coded in the same character set as the first 275 characters. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

Delimiters

- Each record must be terminated by any one of a line feed ('n'), a carriage return ('r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- DO NOT place a record delimiter before the first record of the file.
- DO NOT place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- DO NOT place record delimiters after a field within a record.

IV. Field Formats

Generally

Alphabetic and alpha-numeric fields (A/N) must be left justified and space filled.

Not applicable alpha and alpha-numeric fields are to be space filled.

Numeric fields (N) must be right justified and zero filled.

Not applicable numeric fields are to be zero filled.

Filler fields are not read by the state of Maine.

Money Amounts

- All money fields are strictly numeric.
- They must include dollars and cents with the decimal point assumed.
- Do not use any punctuation in any money field.
- **Negative (Credit) money amounts are NOT allowed.**
- **Right justify and zero fill all money fields.**
- **In a money field that is not applicable, enter zeros.**

Note: For a full explanation of what constitutes wages, please see Appendix C.

SSN Formats

- Use the number shown on the original/replacement SSN card.
- Use only numeric characters and omit hyphens.
- May NOT begin with an 8 or 9.
- May NOT be 111111111, 333333333 or 123456789.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at <http://www.socialsecurity.gov/employer>.
 - Under “Employer Information Website Index,” select Social Security Number Verification
 - Under “Table of Contents,” select High Group List

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- If there is no SSN available for the employee, enter zeros (0) in location 2 – 10 of the Employee (S) Record, and have your employee call 1-800-772-1213 or visit their local Social Security office to obtain an SSN.

Name Formats

- The employee name on the Employee (S) Record should agree with the spelling of the name on the individual's social security card.
- Punctuation may be used when appropriate.
- Do not include any titles in the name. Titles make it difficult to determine an individual's name and may prevent properly crediting earnings data.

Other Formats

- Zip Codes must conform to US Postal Service rules.
- For US Zip codes:
 - Zip code contains 5 numerical digits (example: 04332)
 - Zip code extension contains hyphen plus an additional 4 digits (example: -1061)
- For Canadian Zip codes:
 - Canadian postal codes are in the format of ANA NAN, where A is a letter of the alphabet, and N is a digit, with a required space separating the third and fourth characters. An example is K1A 0B1
 - ZIP code field contains the first 3 characters, space, and next character (example K1A 0)
 - ZIP code extension contains the last two characters (example B1)
- Telephone Numbers
 - Numerics only. Omit hyphens and parenthesis (example 2075551212)

Record Descriptions

- Only the ICESA 275 or 276 Character format is acceptable
- The ICESA format is taken from the ICESA Publication "ICESA FORMAT." Maine requires data as described and will not read other locations.

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ICESA SUMMARY– 275 CHARACTER (276 CHARACTER) – For Employee Leasing Company

- Only one leasing company per file.
- This format consists of seven (7) different records as shown.
 - The file must contain one A record and one F record.
 - The file may contain one B record if the transmitter chooses.
 - The file must contain a set of records that include the E, S, T (and R if applicable) records for each employer, including the Leasing Company and all clients of that Leasing Company.
 - The first set of records (E, S, T and R) will be the Employee Leasing Company. A set of records will immediately follow for each Client Company of the Leasing Company. For Maine income tax withholding purposes, individuals providing services to a Client Company pursuant to an agreement with an Employee Leasing Company are considered employees of the Leasing Company. Therefore, the Leasing Company will report withholding for all of its direct employees and those providing services to a Client Company pursuant to an agreement with the Leasing Company. If a Client Company has employees not associated with any leasing company, it will file a separate return reporting those employees.

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| | | |
|----------------------|--------|--|
| Transmitter Records | Code A | Identifies the organization submitting the file. Must be the first data record |
| Authorization Record | Code B | Identifies the type of equipment used to generate the file. Not required. If provided, must be the second data record. This record should contain the address of the organization that transmitted the file. Address entries should be specific enough to ensure proper delivery of communications from the State of Maine and must be made precisely according to the specifications. |
| Employer Record | Code E | Identifies an employer whose information is being reported. Generate a New Code E record each time it is necessary to change the information in any field on this record. 1) First E record will be the Employee Leasing Company (PEO) in the file. S, T and R records will follow. Withholding from employees of this leasing company and all employees leased to clients will be reported in the S & T records associated with this E record. 2) Following the set of E, S, T and R records of the Leasing Company will be E records and associated S and T records for the Client Companies of the Leasing company. No withholding will be reported in the S & T records associated with the client company E records. |
| Employee Record | Code S | Used to report wage data for an employee. A Code S record should follow its related Code E record or it could follow an associated Code S record which in turn follows a related Code E record. Do not generate a Code S record if only spaces or zeros would be entered after the record identifier. 1) S records associated with Leasing Company include direct employees reportable for UC or WH to Maine, and employees leased to the Client companies of that leasing company who are reportable for WH to Maine. All withholding must be reported in S records associated with a leasing company E record. 2) No withholding is to be reported in the S records of client companies. |

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| | | |
|-----------------------|--------|--|
| Total Record | Code T | <p>The Code T record contains the total for all Code S records reported since the last Code E record.</p> <ol style="list-style-type: none"> 1) Only the T record of the Leasing Company will include withholding totals. A code T record must be generated for each Code E record (i.e., for each employer's data reported in a file there must be a total record). 2) T records for client companies will report unemployment information only. Do not include any withholding information in the T records of client companies. Doing so will cause the T record to be out of balance with the S records. |
| Reconciliation Record | Code R | <p>The R record is used to record each withholding tax deposit made to the State of Maine during the quarter. If no money is sent to the State during the quarter, there is no need of an R record. However, if money was deposited with the State of Maine, there needs to be one R record for each deposit representing each date wages were paid.</p> <p>All withholding information is reported under the Employee Leasing Company (PEO). Only the Employee Leasing Company (PEO) return will include the "R" record.</p> |
| Final Record | Code F | <p>This record indicates the end of the file and MUST be the last data record on each transmittal.</p> <p>The Code F record must appear only once on each file, after the last Code T record.</p> |

Sample File

RECORDS

S RECORD DATA

Record A

Record B (Optional)

Record E for Leasing Company

Record S for Employee 1 of Leasing Company

(UC and Withholding)

Record S for Employee 2 of Leasing Company

(UC and Withholding)

Record S for Employee 1 of Client Company A

(Withholding only)

Record S for Employee 2 of Client Company A

(Withholding only)

Record S for Employee 1 of Client Company B

(Withholding only)

Record S for Employee 2 of Client Company B

(Withholding only)

Record T for Leasing Company

Record R for Leasing Company

Record E for Client Company A

Record S for Employee 1 Client Company A

(UC only)

Record S for Employee 2 of Client Company A

(UC only)

Record T for Client Company A

Record E for Client Company B

Record S for Employee 1 of Client Company B

(UC only)

Record S for Employee 2 of Client Company B

(UC only)

Record T for Client Company B

Record F

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RECORD SPECIFICATIONS – Employee Leasing Company (PEO)

| | | | | |
|---------------------------|--------------------------------------|-----------------------------|-------------|---|
| Record Size: | | 275 Character (ICESA) (276) | | |
| Record Medium: | | Electronic Filing | | |
| File Organization: | | Sequential (text file) | | |
| Transmitter Record | | | | |
| Location | Field | Length | Type | Description |
| 1 | Record Identifier | 1 | A/N | Enter “A” |
| 2 – 5 | Payment Year | 4 | N | Enter the 4 digit year for which this report applies. Numerics only. |
| 6 – 14 | Transmitter’s Federal Employer ID # | 9 | N | Transmitter’s federal employer ID number. Numerics only. Omit hyphens, prefixes & suffixes. |
| 15 – 18 | Taxing Entity Code | 4 | A/N | Constant “UTAX” |
| 19 – 23 | <i>Not used by State of Maine.</i> | 5 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 24 – 73 | Transmitter Name | 50 | A/N | Enter the name of the organization submitting the file. |
| 74 – 113 | Transmitter Street Address | 40 | A/N | Enter the street address of the organization submitting the file. |
| 114 – 138 | Transmitter City | 25 | A/N | Enter the city of the organization submitting the file. |
| 139 – 140 | Transmitter State | 2 | A/N | Enter the standard two character alpha FIPS postal abbreviation. See Appendix A. |
| 141 – 153 | <i>Not used by State of Maine.</i> | 13 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 154 – 158 | Transmitter ZIP Code | 5 | A/N | Enter a valid zip code (see Page 7). Alphanumeric. |
| 159 – 163 | Transmitter ZIP Code Extension | 5 | A/N | Enter the four digit extension of the US zip code, with hyphen in position 159. For Canadian zip codes, enter last two characters. If not applicable, enter spaces. |
| 164 – 193 | Transmitter Contact | 30 | A/N | Name of individual from transmitter organization, who is responsible for the accuracy and completeness of the wage report. |
| 194 – 203 | Transmitter Contact Telephone Number | 10 | N | Telephone number at which the transmitter contact can be telephoned. Numerics only. Omit hyphens and parenthesis. |
| 204 – 207 | Telephone Extension/Box | 4 | A/N | Enter transmitter telephone extension or message box. |
| 208 – 275 | <i>Not used by State of Maine.</i> | 68 | -- | Enter spaces. Any information entered in these positions will be ignored. |

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| Authorization Record for Employee Leasing Company (PEO) Not Required | | | | |
|---|-------------------------------------|---------------|-------------|---|
| Location | Field | Length | Type | Description |
| 1 | Record Identifier | 1 | A/N | Enter “B” |
| 2 – 5 | Payment Year | 4 | N | Enter year for which this report is being prepared. Numerics only. |
| 6 – 14 | Transmitter’s Federal Employer ID # | 9 | N | Enter only numeric characters. Numerics only. Omit hyphens, prefixes & suffixes. |
| 15 – 22 | Computer | 8 | A/N | Enter the manufacturer’s name. |
| 23 – 24 | Internal Label | 2 | -- | Not applicable. Enter spaces. |
| 25 – 25 | <i>Not used by State of Maine.</i> | 1 | -- | Enter spaces. Any information entered in this position will be ignored. |
| 26 – 27 | Density | 2 | -- | Not applicable. Enter spaces. |
| 28 – 30 | Recording Code (Character Set) | 3 | A/N | Enter “ASC” for ASCII. |
| 31 – 32 | Number of Tracks | 2 | -- | Not applicable. Enter spaces. |
| 33 – 34 | Blocking Factor | 2 | -- | Not applicable. Enter spaces. |
| 35 – 38 | Taxing Entity Code | 4 | A/N | Enter “UTAX” |
| 39 – 146 | <i>Not used by State of Maine.</i> | 108 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 147 – 190 | Organization Name | 44 | A/N | The name of the organization which transmitted the file. |
| 191 – 225 | Street Address | 35 | A/N | The mailing address of the organization which transmitted the file, if different from Transmitter (A) Record 24 – 163. |
| 226 – 245 | City | 20 | A/N | The city of the organization which transmitted the file if different from Transmitter (A) Record 24 – 163 |
| 246 – 247 | State | 2 | A/N | Enter the standard two character alpha FIPS postal abbreviation if different from Transmitter (A) Record 24 – 163. See Appendix A. |
| 248 – 252 | <i>Not used by State of Maine.</i> | 5 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 253 – 257 | Zip Code | 5 | A/N | Enter a valid zip code (see Page 7) if different from Transmitter (A) Record 24 – 163. Alphanumeric |
| 258 – 262 | Zip Code Extension | 5 | A/N | If different from Transmitter (A) Record 24 – 163 enter the four digit extension of the US zip code, with hyphen in position 258. For Canadian zip codes, enter last two characters. If not applicable, enter spaces. |
| 263 – 275 | <i>Not used by State of Maine.</i> | 13 | -- | Enter spaces. Any information entered in these positions will be ignored. |

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Non Leasing Companies – Refer to Separate Instructions

| Employer Record for Employee Leasing Company (PEO)* | | | | |
|---|--|---------------|-------------|---|
| Only one leasing company per file. For each Employer (E) Record in the file, there should be at least one Employee “S” Record, unless the No Worker/No Wages (location 190) is set to 0. | | | | |
| Location | Field | Length | Type | Description |
| 1 | Record Identifier | 1 | A/N | Enter “E” |
| 2 – 5 | Payment Year | 4 | N | Enter year for which this report is being prepared. Numerics only. |
| 6 – 14 | Employee Leasing Company (PEO) Federal ID No. | 9 | N | Enter the Federal EIN for the Employee Leasing Company whose employee or client wage and tax information is being reported. Numerics only. Omit hyphens, prefixes & suffixes. |
| 15 – 23 | <i>Not used by State of Maine.</i> | 9 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 24 – 73 | Employer Name | 50 | A/N | The first 50 positions of the employer’s name. Exactly as the employer is registered with the state unemployment insurance agency. |
| 74 – 113 | Employer Street Address | 40 | A/N | The street address of the employer. |
| 114 – 138 | Employer City | 25 | A/N | The city of employer’s mailing address. |
| 139 – 140 | Employer State | 2 | A/N | Enter the standard two character FIPS postal abbreviation of the employer’s address. See Appendix B. |
| 141 – 148 | <i>Not used by State of Maine.</i> | 8 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 149 – 153 | Zip Code Extension | 5 | A/N | Enter four digit extension of US zip code, with hyphen in position 149. For Canadian zip codes, enter last two characters. If not applicable, enter spaces. |
| 154 – 158 | Zip Code | 5 | A/N | Enter a valid zip code (see Page 7). Alphanumeric. |
| 159 – 166 | <i>Not used by State of Maine.</i> | 8 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 167 – 170 | Taxing Entity Code | 4 | A/N | Enter “UTAX” |
| 171 – 172 | State Identifier Code | 2 | N | Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is “23.”) |
| 173 – 182 | Employee Leasing Company (PEO) UC Employer Account Number | 10 | N | Enter current state UC employer account number of the Employee Leasing Company (PEO). Numerics only. Omit hyphens, prefixes & suffixes. REQUIRED FOR EMPLOYEE LEASING COMPANY. |
| | | | | |

*See also page 23, Employer Record for Client Company.

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| | | | | |
|-----------|---|----|-----|---|
| 183 – 187 | <i>Not used by State of Maine.</i> | 5 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 188 – 189 | Period Covered | 2 | N | Enter the last month of the calendar quarter to which the report applies: “03” = First quarter “06” = Second quarter “09” = Third quarter “12” = Fourth Quarter |
| 190 – 190 | No Workers / No Wages | 1 | N | “0” = Indicates that the E record will not be followed by S, employees records. “1” = Indicates that the E record will be followed by S, employee records. |
| 191 – 208 | <i>Not used by State of Maine.</i> | 18 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 209 -217 | Preparer EIN | 9 | N | Enter EIN of paid preparer, not owner or employee |
| 218 -224 | Processor License Code | 7 | A/N | Enter Maine Payroll Processor License Number, as issued by Maine Department of Professional Financial Regulation. |
| 225 – 228 | Total Number of Employees in following S records subject to Maine withholding | 4 | N | Enter total Number of Employees in following S records who are subject to Maine withholding |
| 229– 257 | <i>Not used by State of Maine.</i> | 29 | -- | Enter spaces. Any information entered in these positions will be ignored |
| 258 – 268 | Employee Leasing Company (PEO) Withholding Account ID No. | 11 | A/N | Maine Revenue Services Withholding Account ID Number for Employee Leasing Company (PEO). Always ends in 00. Must be entire 11 characters. |
| 269 – 275 | <i>Not used by State of Maine.</i> | 7 | -- | Enter spaces. Any information entered in these positions will be ignored. |

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Employee Record for Employee Leasing Company (PEO)**

Only Leasing Company S records report Maine withholding.

Required: “S” record for each employee who works directly for the PEO (to report Income Withholding & UC wages), and an “S” record for all employees who are leased to the client companies (to report Income Withholding)

| Location | Field | Length | Type | Description |
|----------|---|--------|------|---|
| 1 - 1 | Record Identifier | 1 | A/N | Enter “S” |
| 2 – 10 | Social Security Number | 9 | N | Employee’s/Individual’s social security number. If not known, enter zeros. Numerics only. Omit hyphens. |
| 11 – 30 | Employee/Individual Last Name | 20 | A/N | Enter employee/individual last name. The spelling should agree with the spelling of the name on the individual’s social security card. |
| 31 – 42 | Employee/Individual First Name | 12 | A/N | Enter employee/individual first name. The spelling should agree with the spelling of the name on the individual’s social security card. |
| 43 – 43 | Employee/Individual Middle Initial | 1 | A/N | Enter employee/individual middle initial. The spelling should agree with the spelling of the name on the individual’s social security card. If none, enter spaces. |
| 44 – 45 | State Code | 2 | N | Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is “23.”) |
| 46 – 51 | Reporting Quarter and Year | 6 | N | Enter the last month and year for the calendar quarter for which this report applies; e.g. “032006” for Jan-March of 2006. |
| 52-63 | <i>Not used by State of Maine.</i> | 12 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 64 – 77 | Total UC Reportable Wages Paid This Quarter | 14 | N | Quarterly wages subject to State UC Tax before excess wages are deducted. Only for employees who work directly for the Leasing Company (PEO). Enter “0” for all employees leased to client companies. Money field*. |
| 78 – 91 | Excess UC Wages | 14 | N | Quarterly UC Wages in Excess of the State UC Taxable Wage Base. Only for employees who work directly for the Leasing Company (PEO). Enter “0” for all employees leased to client companies. Money field*. Field not mandatory. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

**See also page 25, for Employee Record for Client Company.

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| | | | | |
|-----------|---|----|-----|---|
| 92 – 105 | UC Taxable Wages Paid This Quarter | 14 | N | Total UC Wages Paid Minus Excess Wages. Only for employees who work directly for the Leasing Company (PEO). Enter “0” for all employees leased to client companies. Money field* . Field not mandatory. |
| 106 – 142 | <i>Not used by State of Maine.</i> | 37 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 143 – 146 | Taxing Entity Code | 4 | A/N | Enter “ UTAX ” |
| 147 – 156 | Employee Leasing Company (PEO) UC Employer Account Number | 10 | N | Enter current State UC Employer Account Number Assigned to the Employee Leasing Company (PEO). Numerics only. Omit hyphens, prefixes and suffixes. |
| 157 – 176 | <i>Not used by State of Maine.</i> | 20 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 177 – 190 | Quarterly Wages Subject to Maine State Income Tax | 14 | N | Not required. For every employee who either worked for the PEO or was leased to a client company. Enter the amount of the employee’s quarterly wages paid during the period that are subject to Maine withholding. Money field* . |
| 191 – 204 | Quarterly Maine Income Tax Withheld | 14 | N | For every employee who either worked for the PEO or was leased to a client company. Enter the amount of the employee’s Maine Income Tax withheld in quarter. Include withholding for employees of this leasing company and all of its clients in this set of S records. Money field* . |
| 205 – 205 | Seasonal Code | 1 | A/N | “S” = Seasonal Employee – See Appendix C “N” = Nonseasonal Employee |
| 206 – 210 | <i>Not used by State of Maine</i> | 5 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 211 – 211 | Wage Plan Code | 1 | N | Enter appropriate wage plan code. Numerics only. If not applicable, enter “0”. Not required. |
| 212 – 212 | Month 1 Employment | 1 | N | Enter “1” if employee who worked directly for the PEO covered by UC worked during or received pay for the pay period including the 12 th day of the 1 st month of the reporting period. Enter “0” if employee did not work and received no pay for said period. Not required. |
| 213 – 213 | Month 2 Employment | 1 | N | Enter “1” if employee who worked directly for the PEO covered by UC worked during or received pay for the pay period including the 12 th day of the 2 nd month of the reporting period. Enter “0” if employee did not work and received no pay for said period. Not required. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

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| | | | | |
|-----------|---|----|-----|---|
| 214 – 214 | Month 3 Employment | 1 | N | Enter “1” if employee who worked directly for the PEO covered by UC worked during or received pay for the pay period including the 12 th day of the 3 rd month of the reporting period. Enter “0” if employee did not work and received no pay for said period. Not required. |
| 215 – 225 | Employee Leasing Company (PEO) Withholding Account ID No. | 11 | A/N | Maine Revenue Services Withholding Account ID Number assigned to Employee Leasing Company (PEO). Always ends in 00. Must be entire 11 characters. |
| 226 – 226 | Female Employment | 1 | A/N | “1” = Yes, female “Ø” = No, male Not required. Enter space. |
| 227 – 234 | Seasonal Period Start | 8 | N | mmddyyyy. Numerics Only. Not required. Fill with zeros. |
| 235 – 242 | Seasonal Period End | 8 | N | mmddyyyy. Numerics Only. Not required. Fill with zeros. |
| 243 – 275 | <i>Not used by State of Maine.</i> | 33 | -- | Enter spaces. Any information entered in these positions will be ignored. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

Non Leasing Companies – Refer to Separate Instructions.

Total Record for Employee Leasing Company (PEO)**

Only Leasing Company T records report Maine withholding.

| Location | Field | Length | Type | Description |
|-----------|---|--------|------|---|
| 1 | Record Identifier | 1 | A/N | Enter “ T ” |
| 2 – 8 | Total Number of Employees | 7 | N | The total number of “S” records reported. The total number of “S” records since the last “E” record. Numerics only. |
| 9 - 12 | Taxing Entity Code | 4 | A/N | Enter “ UTAX. ” |
| 13 - 22 | Employee Leasing Company (PEO) UC Employer Account Number | 10 | N | Enter current State UC Employer Account Number Assigned to the Employee Leasing Company (PEO). Numerics only. |
| 23 – 26 | <i>Not used by State of Maine.</i> | 4 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 27 – 40 | Total Reportable UC Wages Paid This Quarter. Line 6, Part 2 Form 941/C1-ME | 14 | N | Quarterly gross UC reportable wages for the Employee Leasing Company. Include all tip income. Total of this field on all “S” records since the last “E” record. Money field*. |
| 41 – 54 | Excess UC Wages. Line 7, Part 2 Form 941/C1-ME | 14 | N | Quarterly wages in excess of the state UC taxable wage base for the Employee Leasing Company. Total of this field on all “S” records since the last “E” record. Money field*. |
| 55 – 68 | Taxable UC Wages. Line 8, Part 2 Form 941/C1-ME | 14 | N | State UC total wages less quarterly state UC excess wages for the Employee Leasing Company. Total of this field on all “S” records since the last “E” record. Money field*. |
| 69 – 87 | <i>Not used by State of Maine.</i> | 19 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 88 – 100 | UC Contributions Due. Line 10, Part 2 Form 941/C1-ME | 13 | N | Taxable UC wages paid this quarter x Total Rate. Money field*. |
| 101 – 111 | <i>Not used by State of Maine.</i> | 11 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 112 – 122 | Voucher Payments. Line 2, Part 1 Form 941/C1-ME or Line 2, Form 941ME | 11 | N | Income Tax Withholding Payments made. Semi-weekly deposits. Should equal the total of all R records for this employer. Money field*. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

**See also page 27 for Total Record for Client Company

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| | | | | |
|-----------|--|----|----|---|
| 123 – 133 | Income Tax Withholding Due. Line 3, Part 1 Form 941/C1-ME or Line 3, Form 941ME | 11 | N | Tax withheld – Voucher Payments. Numerics only. Right justify, fill with zeros. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed.) Credit amounts ARE ALLOWED, use minus sign (-). |
| 134 – 144 | <i>Not used by State of Maine.</i> | 11 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 145 – 148 | Total Contribution Rate. Line 9, Part 2 Form 941/C1-ME | 4 | N | Not required field. MRS uses the rate on its system for this calculation. |
| 149 – 174 | <i>Not used by State of Maine.</i> | 26 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 175 – 185 | Total Amount Due. Line 11, Part 3 Form 941/C1-ME | 11 | N | Amount Due With This Return. Total Income Tax Withholding for ALL employees + UC Contributions for PEO employees only. Numerics only. Right justify, fill with zeros. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). Negative (credit) amount ARE ALLOWED, use minus sign (-). |
| 186 – 198 | Total Amount Remitted. | 13 | N | If transmitter is payroll processor, payment must be made by EFT. All others must pay as required by Maine Rule 102 (see Remittal, page 3). Enter all zeros. |
| 199 – 212 | Total Quarterly Wages Subject to Maine Income Tax | 14 | N | Enter the total amounts in Positions 177-190 of all the previous Code S records of the PEO. Money field*. Not required. |
| 213 – 226 | Quarterly Maine Income Tax Withheld by Employer Line 1, Part 1 Form 941/C1-ME | 14 | N | Enter the total amounts in Position 191-204 of all the previous Code S records of the PEO. This T record includes income withheld from employees of the PEO and employees leased to clients. Money field*. |
| 227 – 233 | Month 1 Employment Line 4, Part 2 Form 941/C1-ME | 7 | N | Number of UC Covered Employees in First Month of the Quarter. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 234 – 240 | Month 2 Employment Line 4, Part 2 Form 941/C1-ME | 7 | N | Number of UC Covered Employees in Second Month of the Quarter. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

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| | | | | |
|-----------|---|---|----|--|
| 241 – 247 | Month 3 Employment Line 4, Part 2 Form 941/C1-ME | 7 | N | Number of UC Covered Employees in Third Month of the Quarter. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 248 – 254 | Female Employment – Month 1 Line 5, Part 2 Form 941/C1-ME | 7 | N | Number of female employees included in UC covered employees 1 st month. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 255 – 261 | Female Employment – Month 2 Line 5, Part 2 Form 941/C1-ME | 7 | N | Number of female employees included in UC covered employees 2 nd month. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 262 – 268 | Female Employment – Month 3 Line 5, Part 2 Form 941/C1-ME | 7 | N | Number of female employees included in UC covered employees 3 rd month. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 269 – 275 | <i>Not used by State of Maine.</i> | 7 | -- | Enter spaces. Any information entered in these positions will be ignored. |

Note: You may not file your wage data (schedule 2 or 2/C1) separately from parts 1, 2, and 3.

Reconciliation Record for Employee Leasing Company (PEO)

Only PEO will have an R record.

**For employers required to remit Semi-weekly Payments of Withheld Income Taxes. (See Glossary)
Complete one R record for each semi-weekly payment submitted during the quarter. Payments
may have been made using voucher (Form 900ME) or Electronic Funds Transfer (EFT).**

If no money is sent to the State during the quarter, there is no need of an R record.

| Location | Field | Length | Type | Description |
|----------|--|--------|------|--|
| 1 | Record Identifier | 1 | A/N | Enter “R” |
| 2 – 9 | Date Wages Paid Schedule 1/C1 | 8 | N | If semi-weekly payments were deposited with Maine Revenue Services during the quarter, there needs to be one R record for each deposit representing each date wages were paid. Enter date wages or distribution paid** – mmddyyyy. Numerics only. |
| 10 – 18 | Amount Withheld Schedule 1/C1 | 9 | N | The Amount of the income tax withheld during the payment period in location 2 – 9.. Money field*. |
| 19 – 27 | Amount Deposited Schedule 1/C1 | 9 | N | The amount of the withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. Money field*. |
| 28 – 275 | <i>Not used by State of Maine (removed UC employer account number)</i> | 248 | -- | Enter spaces. Any information entered in these positions will be ignored. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

**If multiple payment or distribution dates are included in this payment, use the earliest payday (ie Wednesday date, if payments were made Wednesday, Thursday, Friday)

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Employer Record for Leasing Client Company*

All leasing client companies' Unemployment Returns must be reported individually in the transmittal. For each Employer (E) Record in the file, there should be at least one Employee "S" Record, unless the No Worker/No Wages (location 190) is set to 0.

| Location | Field | Length | Type | Description |
|-----------|---|--------|------|---|
| 1 | Record Identifier | 1 | A/N | Enter "E" |
| 2 – 5 | Payment Year | 4 | N | Enter year for which this report is being prepared. Numerics only. |
| 6 – 14 | Employee Leasing Company (PEO) Federal ID Number | 9 | N | Enter FEIN of Employee Leasing Company. Numerics only. Omit hyphens, prefixes & suffixes. |
| 15 – 23 | <i>Not used by State of Maine.</i> | 9 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 24 – 73 | Employer Name (Client Company) | 50 | A/N | The first 50 positions of the leasing company client employer's name. Exactly as the employer is registered with the state unemployment insurance agency. |
| 74 – 113 | Employer Street Address | 40 | A/N | The street address of the employer. |
| 114 – 138 | Employer City | 25 | A/N | The city of employer's mailing address. |
| 139 – 140 | Employer State | 2 | A/N | Enter the standard two character alpha FIPS postal abbreviation of the employer's address. See Appendix A. |
| 141 – 148 | <i>Not used by State of Maine.</i> | 8 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 149 – 153 | Zip Code Extension | 5 | A/N | Enter four digit extension of US zip code, with hyphen in position 149. For Canadian zip codes, enter last two characters. If not applicable, enter spaces. |
| 154 – 158 | Zip Code | 5 | A/N | Enter a valid zip code (see Page 7). Alphanumeric. |
| 159 – 166 | <i>Not used by State of Maine.</i> | 8 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 167 – 170 | Taxing Entity Code | 4 | A/N | Enter "UTAX" |
| 171 – 172 | State Identifier Code | 2 | N | Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is "23.") |

*See also page 14 for Employer Record for Employee Leasing Company (PEO).

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| | | | | |
|-----------|--|----|-----|---|
| 173 – 182 | Client Company UC Employer Account Number | 10 | N | Enter current state UC employer account number of the client. Numerics only. Omit hyphens, prefixes & suffixes. MANDATORY FOR UC REPORT. |
| 183 – 187 | <i>Not used by State of Maine.</i> | 5 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 188 – 189 | Period Covered | 2 | N | Enter the last month of the calendar quarter to which the report applies: “03” = First quarter “06” = Second quarter “09” = Third quarter “12” = Fourth Quarter |
| 190 – 190 | No Workers / No Wages | 1 | N | “0” = Indicates that the E record will not be followed by S, employees records. “1” = Indicates that the E record will be followed by S, employee records. |
| 191 – 208 | <i>Not used by State of Maine.</i> | 18 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 209 -217 | Preparer EIN | 9 | N | Enter EIN if paid preparer, not owner or employee. |
| 218 -224 | Processor License Code | 7 | A/N | Enter Maine Payroll Processor License Number, as issued by Maine Department of Professional Financial Regulation. |
| 225 – 228 | Total Number of Employees subject to Maine withholding | 4 | N | Enter 0. |
| 229 – 257 | <i>Not used by State of Maine.</i> | 29 | -- | Enter spaces. Any information entered in these positions will be ignored |
| 258 – 268 | Client Company Withholding Account ID No. | 11 | A/N | Maine Revenue Services Withholding Account ID Number for the client . Must be entire 11 characters. NEVER ends in 00. |
| 269 – 275 | <i>Not used by State of Maine.</i> | 7 | A/N | Enter spaces. Any information entered in these positions will be ignored. |

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Employee Record for Leasing Client Company
for Unemployment reporting only**

Required: S record for each employee leased to the client company who is reportable for UC.

| Location | Field | Length | Type | Description |
|-----------|---|--------|------|---|
| 1 - 1 | Record Identifier | 1 | A/N | Enter "S" |
| 2 – 10 | Social Security Number | 9 | N | Employee's social security number. If not known, enter zeros. Numerics only. Omit hyphens. |
| 11 – 30 | Client Employee Last Name | 20 | A/N | Enter employee/individual last name. The spelling should agree with the spelling of the name on the individual's social security card. |
| 31 – 42 | Client Employee First Name | 12 | A/N | Enter employee/individual first name. The spelling should agree with the spelling of the name on the individual's social security card. |
| 43 – 43 | Client Employee Middle Initial | 1 | A/N | Enter employee/individual middle initial. The spelling should agree with the spelling of the name on the individual's social security card. If none, enter blank. |
| 44 – 45 | State Code | 2 | N | Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is "23.") |
| 46 – 51 | Reporting Quarter and Year | 6 | N | Enter the last month and year for the calendar quarter for which this report applies; e.g. "032006" for Jan-March of 2006. |
| 52-63 | <i>Not used by State of Maine.</i> | 12 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 64 – 77 | Total UC Reportable Wages Paid This Quarter | 14 | N | Quarterly wages subject to State UC Tax before excess wages are deducted. Only for employees leased to client company. Money field*. |
| 78 – 91 | Excess UC Wages | 14 | N | Quarterly UC Wages in Excess of the State UC Taxable Wage Base. Only for employees leased to client company. Money field*. Field not mandatory. |
| 92 – 105 | UC Taxable Wages Paid This Quarter | 14 | N | Total UC Wages Paid Minus Excess Wages. Only for employees leased to client company. Money field*. Field not mandatory. |
| 106 – 142 | <i>Not used by State of Maine.</i> | 37 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 143 – 146 | Taxing Entity Code | 4 | A/N | Enter "UTAX" |
| 147 – 156 | Client Company UC Employer Account Number | 10 | N | Enter current State UC Employer Account Number for the client company. Numerics only. Omit hyphens, prefixes and suffixes. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

**See also page 16 for Employee Record for Employee Leasing Company (PEO).

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| | | | | |
|-----------|---|----|-----|--|
| 157 – 176 | <i>Not used by State of Maine.</i> | 20 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 177 – 190 | Quarterly Wages Subject to Maine State Income Tax | 14 | N | Money field*. For client company, should always be zeros. |
| 191 – 204 | Quarterly Maine Income Tax Withheld | 14 | N | Money field*. For client company should always be zeros. |
| 205 – 205 | Seasonal Code | 1 | A/N | “S” = Seasonal Employee – See Appendix C “N” = Nonseasonal Employee |
| 206 – 210 | <i>Not used by State of Maine.</i> | 5 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 211 – 211 | Wage Plan Code | 1 | N | Enter appropriate wage plan code. Numerics only. Field not mandatory. Fill with zeros. |
| 212 – 212 | Month 1 Employment | 1 | N | Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12 th day of the 1 st month of the reporting period. Enter zero if employee did not work and received no pay for said period. Not required. |
| 213 – 213 | Month 2 Employment | 1 | N | Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12 th day of the 2 nd month of the reporting period. Enter “0” if employee did not work and received no pay for said period. Not required. |
| 214 – 214 | Month 3 Employment | 1 | N | Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12 th day of the 3 rd month of the reporting period. Enter “0” if employee did not work and received no pay for said period. Not required. |
| 215 – 225 | Client Company Withholding Account ID No. | 11 | A/N | Maine Revenue Services Withholding Account ID Number for client will be the EIN of the leasing company with a different suffix. Must be 11 characters. Never ends in 00. |
| 226 – 226 | Female Employment | 1 | A/N | “1” = Yes, female “0” = No, male Not required. Enter space. |
| 227 – 234 | Seasonal Period Start | 8 | N | mmddyyyy. Numerics Only. Not required. Fill with zeros. |
| 235 – 242 | Seasonal Period End | 8 | N | mmddyyyy. Numerics Only. Not required. Fill with zeros. |
| 243 – 275 | <i>Not used by State of Maine.</i> | 33 | -- | Enter spaces. Any information entered in these positions will be ignored. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

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| Total Record for Client Company** | | | | |
|--|---|--------|------|--|
| These report Unemployment information only, Withholding will be zero | | | | |
| Location | Field | Length | Type | Description |
| 1 | Record Identifier | 1 | A/N | Enter "T" |
| 2 – 8 | Total Number of Employees | 7 | N | The total number of "S" records reported. The total number of "S" records since the last "E" record. Numerics only. |
| 9 - 12 | Taxing Entity Code | 4 | A/N | Enter "UTAX." |
| 13 - 22 | Client Company UC Employer Acct No. | 10 | N | Enter Client Company UC Employer Account Number. Numerics only. |
| 23 – 26 | <i>Not used by State of Maine.</i> | 4 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 27 – 40 | Total Reportable UC Wages Paid This Quarter. Line 6, Part 2 Form 941/C1-ME | 14 | N | Quarterly gross UC reportable wages for client company. Include all tip income. Total of this field on all "S" records since the last "E" record. Money field*. |
| 41 – 54 | Excess UC Wages. Line 7, Part 2 Form 941/C1-ME | 14 | N | Quarterly wages in excess of the state UC taxable wage base for client company. Total of this field on all "S" records since the last "E" record. Money field*. |
| 55 – 68 | Taxable UC Wages. Line 8, Part 2 Form 941/C1-ME | 14 | N | State UC total wages less quarterly state UC excess wages for client company. Total of this field on all "S" records since the last "E" record. Money field*. |
| 69 – 87 | <i>Not used by State of Maine.</i> | 19 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 88 – 100 | UC Contributions Due. Line 10, Part 2 Form 941/C1-ME | 13 | N | Taxable UC wages paid this quarter x Total Rate. Money field*. |
| 101 – 111 | <i>Not used by State of Maine.</i> | 11 | -- | Enter spaces. Any information will be ignored. |
| 112 – 122 | Voucher Payments. Line 2, Part 1 Form 941/C1-ME | 11 | N | Income Tax Withholding Payments made. Semi-weekly deposits. Money field*. Enter zeros. |
| 123 – 133 | Income Tax Withholding Due. Line 3, Part 1 Form 941/C1-ME | 11 | N | Tax withheld – Voucher Payments. Enter zeros for client companies. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

**See also page 19 for Total Record for Leasing Company.

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| | | | | |
|-----------|---|----|----|--|
| 134 – 144 | <i>Not used by State of Maine.</i> | 11 | -- | Enter spaces. |
| 145 – 148 | Total Contribution Rate. Line 9, Part 2 Form 941/C1-ME | 4 | N | Not required field. MRS uses the rate on its system for this calculation. |
| 149 – 174 | <i>Not used by State of Maine.</i> | 26 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 175 – 185 | Total Amount Due. Line 11, Part 3 Form 941/C1-ME | 11 | N | Amount Due With This Return equals UC Contributions for Client Company, only. Money field*. |
| 186 – 198 | Total Amount Due. | 13 | N | If transmitter is payroll processor, payment must be made by EFT. All others must pay as required by Maine Rule 102 (see Remittal, page 3). |
| 199 – 212 | Total Quarterly Wages Subject to Maine Income Tax | 14 | N | Money field*. Not required. Should always be zeros. |
| 213 – 226 | Quarterly Maine Income Tax Withheld for client company Line 1, Part 1 Form 941/C1-ME | 14 | N | Money field*. Should always be zeros. |
| 227 – 233 | Month 1 Employment Line 4, Part 2 Form 941/C1-ME | 7 | N | Number of UC Covered Employees in First Month of the Quarter. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 234 – 240 | Month 2 Employment Line 4, Part 2 Form 941/C1-ME | 7 | N | Number of UC Covered Employees in Second Month of the Quarter. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 241 – 247 | Month 3 Employment Line 4, Part 2 Form 941/C1-ME | 7 | N | Number of UC Covered Employees in Third Month of the Quarter. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 248 – 254 | Female Employment – Month 1 Line 5, Part 2 Form 941/C1-ME | 7 | N | Number of female employees included in UC covered employees 1 st month. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 255 – 261 | Female Employment – Month 2 Line 5, Part 2 Form 941/C1-ME | 7 | N | Number of female employees included in UC covered employees 2 nd month. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

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| | | | | |
|-----------|---|---|----|--|
| 262 – 268 | Female Employment – Month 3 Line 5, Part 2 Form 941/C1-ME | 7 | N | Number of female employees included in UC covered employees 3 rd month. Total of this field on all “S” records since the last “E” record. Numerics only. Right justify, fill with zeros. |
| 269 – 275 | <i>Not used by State of Maine.</i> | 7 | -- | Enter spaces. Any information entered in these positions will be ignored. |

Reconciliation Record does not apply to Client Company

| Final Record (always last record transmitted) | | | | |
|--|---|---------------|-------------|--|
| Location | Field | Length | Type | Description |
| 1 | Record Identifier | 1 | A/N | Enter “F” |
| 2 – 11 | Total Number of Employees in File | 10 | N | The total number of “S” records reported in the entire file. Numerics only. |
| 12 – 21 | Total Number of Employers in File | 10 | N | The total number of “E” records reported in the entire file. Numerics only. |
| 22 – 25 | Taxing Entity Code | 4 | A/N | Enter “ UTAX ” |
| 26 – 40 | <i>Not used by State of Maine.</i> | 15 | -- | Enter spaces. Any information entered in these positions will be ignored. |
| 41 – 55 | Quarterly State Unemployment Total Gross Reportable Wages in File | 15 | N | Quarterly gross reportable wages. Include all tip income. Total of this field on all “S” records in the file. Money field*. |
| 56 – 275 | <i>Not used by State of Maine.</i> | 220 | -- | Enter spaces. Any information entered in these positions will be ignored. |

*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

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Appendix A - FIPS Codes & Canadian Postal Codes

Federal Information Processing Standard (FIPS 5-2) Postal Abbreviations and Numeric Codes and Canadian postal codes.

| State | Abbreviation | Numeric Code | State | Abbreviation | Numeric Code |
|-------------------|--------------|--------------|----------------|--------------|--------------|
| Alabama | AL | 01 | Montana | MT | 30 |
| Alaska | AK | 02 | Nebraska | NE | 31 |
| Arizona | AZ | 04 | Nevada | NV | 32 |
| Arkansas | AR | 05 | New Hampshire | NH | 33 |
| California | CA | 06 | New Jersey | NJ | 34 |
| Colorado | CO | 08 | New Mexico | NM | 35 |
| Connecticut | CT | 09 | New York | NY | 36 |
| Delaware | DE | 10 | North Carolina | NC | 37 |
| Dist. of Columbia | DC | 11 | North Dakota | ND | 38 |
| Florida | FL | 12 | Ohio | OH | 39 |
| Georgia | GA | 13 | Oklahoma | OK | 40 |
| Hawaii | HI | 15 | Oregon | OR | 41 |
| Idaho | ID | 16 | Pennsylvania | PA | 42 |
| Illinois | IL | 17 | Rhode Island | RI | 44 |
| Indiana | IN | 18 | South Carolina | SC | 45 |
| Iowa | IA | 19 | South Dakota | SD | 46 |
| Kansas | KS | 20 | Tennessee | TN | 47 |
| Kentucky | KY | 21 | Texas | TX | 48 |
| Louisiana | LA | 22 | Utah | UT | 49 |
| Maine | ME | 23 | Vermont | VT | 50 |
| Maryland | MD | 24 | Virginia | VA | 51 |
| Massachusetts | MA | 25 | Washington | WA | 53 |
| Michigan | MI | 26 | West Virginia | WV | 54 |
| Minnesota | MN | 27 | Wisconsin | WI | 55 |
| Mississippi | MS | 28 | Wyoming | WY | 56 |
| Missouri | MO | 29 | | | |

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| Canadian Provinces | Alpha Abbreviation |
|-------------------------------------|--------------------|
| Alberta | AB |
| British Columbia | BC |
| Manitoba | MB |
| New Brunswick | NB |
| New Foundland & Labrador | NL |
| Nova Scotia | NS |
| NW Territories | NT |
| Nunavut | NU |
| Ontario | ON |
| Prince Edward Is | PE |
| Quebec | QC |
| Saskatchewan | SK |
| Yukon | YT |

Appendix B - Acceptable ASCII-1 Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See www.lookuptables.com.

| Char | Hex | Dec |
|----------------------|-----|-----|
| +O | | |
| A | 65 | 41 |
| B | 66 | 42 |
| C | 67 | 43 |
| D | 68 | 44 |
| E | 69 | 45 |
| F | 70 | 46 |
| G | 71 | 47 |
| H | 72 | 48 |
| I | 73 | 49 |
| J | 74 | 4A |
| K | 75 | 4B |
| L | 76 | 4C |
| M | 77 | 4D |
| N | 78 | 4E |
| O | 79 | 4F |
| P | 80 | 50 |
| Q | 81 | 51 |
| R | 82 | 52 |
| S | 83 | 53 |
| T | 84 | 54 |
| U | 85 | 55 |
| V | 86 | 56 |
| W | 87 | 57 |
| X | 88 | 58 |
| Y | 89 | 59 |
| Z | 90 | 5A |
| 0 | 48 | 30 |
| 1 | 49 | 31 |
| 2 | 50 | 32 |
| 3 | 51 | 33 |
| 4 | 52 | 34 |
| 5 | 53 | 35 |
| 6 | 54 | 36 |
| 7 | 55 | 37 |
| 8 | 56 | 38 |
| 9 | 57 | 39 |
| Blank | 32 | 20 |
| - (Hyphen) | 39 | 27 |
| ' (Apostrophe) | 45 | 2D |
| CR (carriage return) | 0D | 13 |
| FL (NL line feed) | 0A | 10 |

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Appendix C - Wage Definitions for UC Reporting

UC Reportable Wages

“Wages” means all remuneration for personal services and includes:

1. Salary.
2. Cash Wages.
3. Commissions.
4. Bonuses.
5. Reasonable money value of meals, rent, housing, lodging, or any similar advantage received.
6. Tips.
7. Compensation paid to corporate officers irrespective of their stock ownership. This includes subchapter “S” Corporate Officers.
8. Vacation Pay. Vacation payments made to an employee are taxable whether or not vacation time is actually taken. Vacation pay to which a separated employee is entitled under the terms of a contract is not dismissal pay. Regardless of what it is called, if the payment is actually vacation pay, it is remuneration and is taxable.
9. Certain sick payments, including third party sick pay, and retirement payments (contact the Unemployment Compensation Division for particulars).
10. Annuity payments.
11. Holiday pay.
12. Wages in lieu of notice.
13. Severance, terminal, or dismissal pay.
14. Personal use of Company Vehicle.
15. Prizes.
16. Trips.
17. Non-cash awards.
18. Compensatory time (earned when used).
19. Employee deductions to an IRS-Qualified 401(K) Plan.
20. Employer or employee contributions to individual retirement accounts, if taxable under FUTA.
21. Employer payments of employee state income taxes.

See Next Page

Not Reportable Wages

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Remuneration does not include and tax should not be paid on:

1. Money paid to an employee as reimbursement of travel expenses (receipt or other documentation required).
2. Payments made by a domestic or agricultural employer, without payroll deductions, of taxes required from his employees for Federal Old Age and Survivors Insurance (FICA tax).
3. Money paid to an employee, other than vacation or sick pay, after the month in which the employee attains the age of 62, if the employee did not work for the employer in the period for which such payment was made.
4. Payments made by an employer to a qualified “cafeteria plan” under Section 125 of the Internal Revenue Code, if exempted under FUTA.
5. Partners’ and sole proprietor’s wages, or wages paid by a sole proprietor to a spouse, parent, or child under age 18.

Seasonal Wages

Seasonal work means employment in seasonal industries, as defined, within the Determined Seasonal Period or Periods.

When an employer has been determined to be in a seasonal industry as defined by law or by the Unemployment Insurance Commission, the Employer’s Quarterly Reports (941/C1-ME) must reflect:

- (1) Seasonal Wages – Wages paid to employees for service performed within the established seasonal period in the designated seasonal industry, and
- (2) Non-Seasonal Wages – Wages for services performed for a non-seasonal industry or for services performed before or after the designated seasonal period for a seasonal industry.

Appendix D - Glossary

| | |
|---|--|
| Agent | An organization (e.g., service bureau, parent company, employee leasing company) authorized to submit wage reports for one or more employers. |
| ASCII (American Standard Code for Information Interchange) | The acceptable character set (See Appendix B) used for electronic processing of data. |
| Byte | A computer unit of measure; one byte contains eight bits and can store one character. |
| Character | A letter, number or punctuation symbol. |
| Character Set | A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII. |
| Client Company | “Client company” means a person, association, partnership, corporation or other entity that leases employees from an employee leasing company pursuant to contract. A client company uses the same EIN as the master leasing company, but is assigned a unique suffix for the withholding account that is connected to the UC Employer account number. |
| Decimal Value | A character’s equivalent in a numbering system using base 10. |
| Distributions | Interest, dividends, pensions and all other payments that are subject to Maine withholding. |
| DOL | Department of Labor. |
| Employee Leasing Company (PEO) | “Employee leasing company” means a business entity that engages in the business of leasing employees to client companies without the client company severing an employer-employee relationship with the employees for services performed for the client company. |
| Federal Employer Identification Number (EIN) | A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with ‘69’. |
| Hexadecimal | A numbering system using base 16 rather than base 10. |
| ICESA | Interstate Conference of Employment Security Agencies, Inc. |

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| Logical Record | For the purpose of these specifications, 275 or 276 bytes. |
| Octal | A numbering system using base 8 rather than base 10. |
| PEO (Professional Employee Organization) | See “Employee Leasing Company.” |
| Recording Code | Same as CHARACTER SET. |
| Seasonal Wages | See Appendix C. |
| Semi-weekly Payments of Withheld Income Taxes | <p>A withholder must remit payments on a semi-weekly basis for the entire calendar year if the aggregate amount of withholding reported for the lookback period was \$18,000 or more. If the day wages are paid is on Wednesday, Thursday, or Friday, the withholding must be remitted by the following Wednesday. If the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following Friday.</p> <p>If a pay or distribution period spans the end of quarter, and wages or nonwages are paid on payment dates that fall in each of the two quarters, separate payments must be made to each quarter. Unless paying by EFT, send the Payment Voucher (Form 900ME) with each payment.</p> |
| Transmitter | Person, organization, or reporting agent submitting an electronic file. |
| UC Employer Account Number | An employer account number assigned by the State to an employer for the purposes of filing Unemployment Insurance wage reports to the Maine Department of Labor. |
| Wages | See Appendix C. |
| Withholding | The amount of Maine income tax withheld from wages and other payments subject to Maine income tax. |
| Withholding Account ID | A withholding account number assigned by the State of Maine to an employer or other entity that is registered to withhold Maine Income Tax; or that is assigned only to allow processing of the UC return through Maine Revenue Services. |
| Withholding Agent | The business entity that is required to withhold Maine income tax regardless of the method of payment utilized. |

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